PART II.

IMPERIAL REVENUE.

INTRODUCTION.

It is only of late years that the revenue of the country has been divided into Imperial, Provincial and Local. The Land Revenue is the great item of Imperial Revenue, and all those departments connected more or less with the land and mentioned in the general introduction to this work are also Imperial. The old division of the revenue into Land Revenue and Sayer (meaning remainder) is now nearly obsolete.

The particular branches of the revenue administration to be treated of in this Part are:—

Land Revenue, including Irrigation.
Forests.
Salt.
Abkari.
Stamps.

It is not necessary here to give a detailed description of the various tenures of the land in this Presidency. By far the greater part of it is held by those whom Elphinstone called Ooprees, that is, mere cultivators holding direct from Government, as opposed to Mirásdars that is, those who though paying fixed rates to Government have many of the rights of proprietors. The tenure is very generally Ryotwari, that is, the officers of Government receive the rent direct from the cultivators, without the intervention of any middleman or farmer. All those who thus hold their land have come under what is generally called the Bombay Survey system, and have received nearly all the rights for-

merly limited to Mirásdars, with others added by our Government. The land of this Presidency may therefore be said to be held generally on the Survey tenure, to which the three following chapters relate.

There are however the following special tenures in this Presidency—

(1) The khoti tenure, prevailing through nearly the whole of the Rutnagherry Collectorate, and the three Southern Talookas of the Colaba Collectorate, and which has been made the subject of a special enactment,—By. Act I. of 1880,* which, however, has not yet been extended to Colaba.

(2) The Bhágdári or Narwadári tenure, on which a number of villages scattered through the Kaira and Broach collectorates are held. The authority on this tenure is Mr. Pedder's printed report No. 11, dated March 21, 1862.

(3) The Tálukdári tenure, on which a number of large estates in the Ahmedabad, Broach, and Kaira collectorates are held. Mr. Peile's report (Government Selections No. 106, New Series) describes these, and Bombay Acts 6 of 1862 and 21 of 1881 refer to them.

The orders relating to these three tenures, and to a few others of still more limited extent, will not be found in this work.

It must also be mentioned that this Presidency, and particularly the Deccan, has more than its share of ordinary alienated lands, coming under the general names of Jaghire, Inám, and Watan. These are found more or less in every village, and the orders relating to them are given in Part IV.

* The so-called Khotes of Salsette have nothing to do with the Khoti tenure, part of them being ordinary Inámdars, and part Lessees, and all deriving their titles from our Government.